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Analysis Factors That Affecting User's Satisfaction On Financial Management Information System (SIMKEU) Universitas Gadjah Mada

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Abstract : *There is one way to find out whether the system is said to be successful and effective by assessing the level of user satisfaction with the system. This research analyzed user satisfaction of the Financial Management Information System (SIMKEU) on the object of study is the employees of SIMKEU users in the Faculties of UGM, with the purpose to find the evidence that the influence of Organizational Support (OS), Perceived Usefulness (PU), Ease of Use (EU), Information Reliability (IR) and Access (A) towards User Satisfaction (US). This study processed primary data collected by questionnaire instruments which is strengthened by using the interview method. There are five hypotheses tested by using multiple linear regression and conclude that Perceived Usefulness and Access influence user satisfaction on Financial Management Information System (SIMKEU-UGM). Organizational Support, Ease of Use and Information Reliability do not affect User Satisfaction. The contribution of this study is to those who work at Universitas Gadjah Mada to be able to assess the factors that influenced the effectiveness of the implementation on the Financial Management Information System (SIMKEU UGM) to give the optimal benefits for an organization.*

Keywords*: SIMKEU, User Satisfaction, Perception of Benefits, Access.*

Intisari: *Informasi keuangan adalah hal yang sangat penting bagi pihak manajemen dari sebuah organisasi dalam pengambilan keputusan. Untuk mendapatkan informasi yang baik dan efektif, maka diperlukan sebuah sistem informasi yang efektif. Di sisi lain, kepuasan pengguna adalah factor kritis dalam menilai kesuksesan sebuah sistem. Salah satu cara untuk mengetahui apakah sebuah sistem dapat dikatakan sukses dan efektif adalah dengan menilai tingkat kepuasan pengguna (user satisfaction) terhadap sistem tersebut. Penelitian ini menganalisis kepuasan pengguna Sistem Informasi Manajemen Keuangan (SIMKEU) Universitas Gadjah Mada pada objek penelitian yaitu para karyawan pengguna SIMKEU di Fakultas-Fakultas UGM, dengan tujuan untuk menemukan bukti bahwa adanya pengaruh Organizational Support (OS), Perceived Usefulness (PU), Ease of Use (EU), Information Reliability (IR), dan Access (A) terhadap User Satisfaction (US).*

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Penelitian ini mengolah data primer yang dikumpulkan dengan instrumen kuesioner yang kemudian diperkuat analisisnya menggunakan metode wawancara.

Terdapat lima hipotesis yang diuji dengan menggunakan regresi linier berganda dan menghasilkan kesimpulan bahwa Perceived Usefulness (Persepsi Manfaat) dan Access (Akses) memiliki pengaruh terhadap User Satisfaction (Kepuasan Pengguna) SIMKEU UGM. Organizational Support (Dukungan Organisasi), Ease of Use (Kemudahan dalam Penggunaan), dan Information Reliability (Keandalan Informasi) terhadap User Satisfaction (Kepuasan Pengguna) karena menurut para karyawan di Fakultas-Fakultas UGM, pihak UGM masih kurang dalam memberikan pendampingan penggunaan SIMKEU sehingga para karyawan merasa kesulitan dalam menggunakannya dan sulit dalam memperoleh informasi yang dibutuhkan. Namun demikian, pihak UGM sebenarnya sudah memberikan berbagai macam bantuan, namun belum dimanfaatkan secara maksimal oleh para karyawan pengguna SIMKEU di Fakultas-Fakultas UGM.

Kontribusi dari penelitian ini adalah bagi pihak yang diteliti yaitu UGM untuk dapat menilai faktor-faktor yang memiliki pengaruh terhadap efektivitas implementasi Sistem Informasi Manajemen Keuangan Universitas Gadjah Mada (SIMKEU UGM) sehingga sistem informasi tersebut dapat memberikan manfaat secara optimal bagi sebuah organisasi.

Kata kunci: *SIMKEU, Kepuasan Pengguna, Persepsi Manfaat, Akses*

1. Introduction

Financial Management Information System (SIMKEU) is an application developed by Universitas Gadjah Mada since the enactment of Government Regulation Number 66 of 2010 regarding Amendments to Government Regulation Number 17 of 2010 concerning Management and Implementation of Education. This caused a change in the status of UGM becomes an institution that implements the Financial Management Pattern of Public Service Agency (PPK-BLU), which previously was a State-Owned Legal Entity (BHMN). However, UGM has turned into a Private Company of Legal Entity but still doing the financial management based on the Public Service Agency. According to Haryono (2012) as Finance Director of Gadjah Mada University, the application of the Financial Management Information System (SIMKEU) on web-based aims to manage work advances and fund

accountability on an online way, and and the development of the SIMKEU is expected to realize the university's goals in improving transparent and accountable financial management. The policy changes that have been implemented have turned out to be a separate obstacle in the process of developing the SIMKEU. According to the change of rules in the budget system and also accounting, it indirectly will cause changes in the application of SIMKEU itself.

Financial information is essential for the management of an organization in decision making. Mulyadi (1997) argues that if a system can provide satisfaction to its users, then the system can be said to be an effective system. On the other hand, Power & Dickson (1973) argues that user satisfaction is the most critical factor in assessing the success of a system, Baroudi & Orlikowski (1998) also explains that the success and effectiveness of an information system can be seen from the level of satisfaction of its users. Meanwhile, according to EinDor and Segev (1978), Hamilton and Chervany (1981) in Jogiyanto (2007), proposes user satisfaction be used as a measurement that can be used to assess the success of the use of information systems.

Universitas Gadjah Mada has done the study regarding user satisfaction towards the Financial Management. However, it limited to employees of SIMKEU users at the UGM Directorate. Since 2012, the implementation of SIMKEU has been expanded to the Faculties of Universitas Gadjah Mada. Therefore, this research wants to analyze the satisfaction of SIMKEU users at Universitas Gadjah Mada. Based on the explanation above, the writer wants to do research that aims to find out whether the use of Financial Management Information System (SIMKEU UGM) is said to be successful and effective. To find out the result, one of the factors that can be used to assess is to use user satisfaction as the measurement. The questions that arise are related to the assessment of the user satisfaction as follows the organizational support, perceived usefulness, ease of use, information reliability as well as the access that affects toward the user satisfaction.

2. Theoretical Framework and Hypothesis Development

Universitas Gadjah Mada which has changed its status from BHMN to BLU has transformed into a Legal Entity that continues to implement financial management based on BLU. Thus, UGM still must prepare annual financial statements consisting of Financial Position Reports, Activity Reports, Cash Flow Reports, and Notes to Financial Statements. Therefore, the SIMKEU application was developed which aims to be able to improve transparent and accountable financial management.

Financial Management Information System of Universitas Gadjah Mada (SIMKEU UGM) is a financial information system that has been implemented by UGM (especially at the Head Office of UGM) since 2010. In 2012, SIMKEU was developed using the definitive on-line SPJ feature, where the payment process can be done directly in the form of employee expenditure. This system is integrated with employee data in the Directorate of Human Resources, while goods and services expenditure are integrated with transactions at the Directorate of Asset Management and Maintenance.

On February 13, 2012, SIMKEU was upgraded and enforced. Furthermore, an evaluation of the SIMKEU was carried out in April. In the process of disbursing funds, a virtual account system has been applied for integrated fund receipt accounts, as well as the implementation of corporate internet banking. Currently, the use of SIMKEU is not only limited to the Head Office. After conducting socialization and mentoring at the Faculties and Work Units at UGM, now there are users of the SIMKEU in each Faculty called Work Advance Holders (PUMK).

In 2013, SIMKEU was implemented to faculties at UGM. In the SIMKEU, customization has been done according to the needs of each Faculty. Thus, each Faculty can conduct better supervision regarding the management of funds at the Faculty. Also, SIMKEU is also equipped with the addition of modules for financial statements, so that records such as general journals that were previously conducted separately with SIMKEU, is already recorded in the SIMKEU. In 2014, SIMKEU used a host to host system that cooperates with banks. Previous payments made to third parties or employees are made by making a transfer list which is then sent to the

bank. With the host to host system, payments can be made independently without having to go through a bank.

This study uses theory proposed by Phelps and Mok (1999) which explains that the factors influenced user satisfaction are divided into 2 things as follows, commitment factors consisting of management support, perception of user involvement, perceived usefulness and and economic factors which include ease of use, information accuracy and reliability as well as accessibility and availability. Based on these factors, the authors assume that the factor of user involvement is less influential because the subject of this research is the Holders of Work Advances (PUMK) in each Faculty at Gadjah Mada University as system users, so they are not involved in the development of the system.

2.1 Organizational Support

Igbaria *et al.* (1997) explained that management support is a form of organizational support and Mahmood et al. (2000) also argued in his research that training was also included in organizational support. In running an organization, management has a significant role, and one of the roles of management is a leader. When there is a change in a system, as a leader, management support is expected to influence employee attitudes and behavior that directly affects the use of the system.

Management support has been identified as one of the common factors related to success (Kwon and Zmud, 1987). According to Choe (1996), there is a positive and significant relationship between top management support and user satisfaction with the accounting information system. Another opinion expressed by Delone and McLean (1992) explains that when an information system is needed, the success of the interaction between management and information systems can be measured based on the user satisfaction. Regarding the training, Guimares *et* al. (1992) explain that training is directly related to user satisfaction. It is believed that the existence of a training program tends to increase user confidence in its ability to use computers and lack of training is the main reason for the lack of success of an information system

(Igbaria *et al*. 1997). According to the writer, it can be applied to the research to support the formation of hypotheses as follows:

H1. *Organizational support has a positive effect towards the user satisfaction.*

2.2 Perceived Usefulness

Perception of benefits can be interpreted as the extent to which a person believes that using specific systems can improve their performance (Davis, 1989). According to Martinko et al. (1996), the more one has to rely on new technology to do the tasks that are needed, and the more prominent is the belief regarding the usefulness of the technology. The same study conducted by Rai *et al.* (2002) stated that perceptions of usefulness or benefits affect the user satisfaction. According to the writer, it can be applied to the research to support the formation of hypotheses as follows:

H2. *Perceived usefulness has a positive effect towards the user satisfaction*

2.3 Ease of Use

Davis (1989) with TAM (Technology Acceptance Model) and Fishbein and Ajzen (1980) with TRA (Theory of Reasoned Action) explains that perceived usefulness and ease of use are two critical factors that are very influential toward the actual use of a system. It is hypothesized that ease of use has a significant effect on attitudes in the utilization of a system.
If the system is easy to use, then the user's confidence in the system will also be higher.

According to Igbaria et al. (1997) explained that perceived ease is the primary motivator that drives the satisfaction of information system users. The higher the perceived ease of use of the information system, the higher the level of user satisfaction with the information system (Ferguson, 1997). According to the author, ease of use can be applied to the research to support the formation of hypotheses as follows:

H3. *ease of use has a positive effect towards the user satisfaction.*

2.4 Information Reliability

As explained by Haryono (2012) that the application of the Financial Management Information System (SIMKEU) with web-based aims to manage work advances and fund accountability online. In other words, the documents that are published internally are dynamic and up to date in a timely manner. With the reliability of the dissemination of information, it can make users of the system more comfortable.

Lucas (1978) also Bailey and Pearson (1983) suggest reliability and accuracy as determinants of user satisfaction. Also, according to research conducted by Ives et al. (1982), Reimann and Warren (1985), Miller and Doyle (1987) state that there is a positive influence between the rate of information on user satisfaction system. Whereas according to Fuerst and Cheney (1982) in his research regarding the Decision Support System (DSS) concluded that the accuracy of output and its relevance were the main important things. The author limits the reliability so that the questionnaire tools that are used are not biased so that the hypotheses are divided into several points as follows:

H4. *Information reliability has a positive effect towards the user satisfaction*

2.5 Access

Financial Management Information System of Universitas Gadjah Mada (SIMKEU-UGM) is an online application system. Therefore, the ability to access the system is one of the things that need to be considered.

Camilius and Lederer (1985) conducted research on the effectiveness level of end-user computing (EUC) which is then measured by user satisfaction, has shown that satisfaction will increase when the user has the ability to accessibility and availability in the computerized system information. Supported by research conducted by Igbaria and Nachman (1985) which explains that users will feel dissatisfied with the system if there is a lack of access to computers and lack of support. According to the author, access can also be applied to this study to support the formation of hypotheses:

H5. *Access has a positive effect towards the user satisfaction.*

3. Research Method

3.1 Subjective of the Research

Population

A population is a whole element that will be the object of research with the same characteristics. The population in this study is the employees at every faculty in Universitas Gadjah Mada who use Financial Management Information System (SIMKEU UGM) application.

Sample

Sample is the parts of the population element that the writer uses to be inspected. The sampling technique used in this research is saturation sampling. Saturation sampling or commonly known as the census is a technique Saturated sampling or widely called a census is a technique that is done when the population is relatively small, where all members will be used as samples.

3.2 Data Collecting Technique

Primary Data

Primary data is information obtained directly from respondents following research objectives (Sekaran, 2003). In this study, primary data is the data collected from respondents in the form of answers to questionnaires obtained by distributing surveys to Holders of Work Advances (PUMK). The assumptions used through the use of this questionnaire are:

1. The subject is the person who best understands his situation.
2. What is stated by the subject to the researcher is correct.
3. The subject understanding regarding the question submitted to them is the same as what was intended by the researcher.

Secondary Data

In addition to primary data, this study also uses secondary data which is data obtained that is not according to the observations or field studies conducted directly,

but using data sourced from organizational documents, scientific publications or other relevant and accountable publications. This publication can be in the form of journals, the results of research conducted by other people as well as from the mass media and website (website). Secondary data in this study include data regarding SIMKEU and information technology systems.

Interview

An interview is a process to obtain information for research by conducting question and answer between the interviewer and the respondent by using a tool called the interview guide (Nazir, 1988). In this research, the writer uses the interview method to get the information from the respondents related to the Financial Management Information System.

3.3 Variable Measurement

This research is empirical research that has the purpose of testing hypotheses and variables that have an influence on user satisfaction in the implementation of the Financial Management Information System of Gadjah Mada University (SIMKEU UGM) in the Faculties of Universitas Gadjah Mada.

The dependent variables for H1, H2, H3, H4, and H5 are user satisfaction. Each user's satisfaction is influenced by organizational support, perceived usefulness, ease of use, information reliability and access. The variables used in this research will be measured by a questionnaire adapted from Phelps and Molk (1999), Davis (1989), and Sulistyo (2008). This research uses a 1-5 Likert scale, where value 1 is strongly disagreed (STS), value 2 is disagreed (TS), value 3 is neutral (N), value 4 is agree (S), and value 5 strongly agrees (SS). This Likert scale was used to facilitate the quantification of qualitative information in this study.

Table 1.

Variable and Research Instruments

Variabel	**Item**	**Statements**
User Satisfaction	US1	The information generated by SIMKEU can meet my expectations
	US2	SIMKEU cannot be separated from my work
	US3	SIMKEU has a positive impact on the organization
	US4	I feel that SIMKEU's performance is good
	US5	In general, my interaction with SIMKEU was very satisfying
Organizational Support	OS1	Universitas Gadjah Mada provides ongoing training in the use of SIMKEU
	OS2	Universitas Gadjah Mada always responds to employee complaints regarding the use of SIMKEU
	OS3	Universitas Gadjah Mada supports continuous updating of hardware such as monitors, hard disks, printers and other software to support the performance of SIMKEU
	OS4	Universitas Gadjah Mada support the process of continually improving the quality of SIMKEU
	OS5	Universitas Gadjah Mada provide support to employees to use SIMKEU continuously
Perceived Usefulness	PU1	Using SIMKEU is increasing my productivity
	PU2	Using SIMKEU will improve my performance/performance
	PU3	Using SIMKEU will save my time in doing assignments

Variabel	**Item**	**Statements**
	PU4	Using SIMKEU will make my work easier
Ease of Use	EU2	Learning to operate or use SIMKEU is easy for me
	EU2	My interaction with SIMKEU is very clear and understandable
	EU3	I think that SIMKEU is easy to use
	EU4	It is easy for me to find the information I need in SIMKEU
	EU5	It is easy for me to be proficient in using SIMKEU
Information Reliability	IR1	I will find all of the information from SIMKEU which is accurate and far from an error
	IR2	SIMKEU provides the right information when I need the information
	IR3	The information presented in SIMKEU can be guaranteed for the reliability
	IR4	SIMKEU always presents an up to date information
	IR5	I will get complete and comprehensive information from SIMKEU
Access	A1	SIMKEU is responsive to my needs
	A2	SIMKEU displays all text and images quickly
	A3	Generally, SIMKEU provides easy access to my needs.

3.3 Instrument Measurement

Validity Test

According to Cooper et al. (2008), validity is a measure on how far a research instrument able to measure what it wants to measure. Validity relates to the accuracy of the measuring instrument to achieve its objectives, and this study uses a questionnaire as an instrument. Therefore, the variables measured by using a questionnaire need to be tested for validity to ensure that the variable has been measured by using the right size.

There are two ways to obtain a valid and reliable measure by using a measurement tool that is ready to use following the references from the previous research or by creating a new measurement whose level of validity is unknown then testing the new size.

Reliability Test

Reliability test is done to prove the internal consistency of a measure and stability of measuring instruments (Sekaran, 2006). If an instrument can provide consistent data, the instrument can be said to be reliable. Cooper et al. (2008) argued that a measuring instrument could be said to be reliable if it is robust, i.e., it can work well at different times under different conditions. Therefore, the instrument will be said to be reliable if when doing repeated tests it still produces the same results.

In this study, reliability will be tested by using *Cronbach's Alpha*. A variable is said to be reliable or acceptable if the Cronbach Alphas value is greater than 0.7 and is said to be good if the Cronbach's Alpha value is greater than 0.8.

Classic Assumption Test

Classic assumption test is done before testing the hypothesis. This classic assumption test aims to ensure that the model obtained meets the assumptions underlying the regression analysis. Moreover, this study, the classic assumption test used includes multicollinearity test and autocorrelation test.

a. Multicollinearity Test

Multicollinearity is a condition where there is a significant correlation between two or more independent variables that may cause some damage in the ability of the regression model to explain the effect of independent variables on the dependent variable in the research. According to Hair et al. (2006), the correlation between independent variables is considered dangerous if it has a Pearson correlation coefficient greater than 0.9 or more than 10 variance inflation factor (VIF).

b. Autocorrelation Test

The autocorrelation test aims to test whether there is a correlation between errors in period t with errors in period t-1 (previously) in the regression model. There are several ways to test the autocorrelation, and one of them is by using the Durbin Watson Test (DW). According to Ghazali (2009), autocorrelation occurs when the DW value is smaller than the table value (du) and is greater than k-dl where k is the number of independent variables.

3.4 Data Analysis Method

Descriptive Analysis

It is an explanation of the objective of the study. In this study, an analysis of all respondents' answers regarding each item of the question will be analyzed.

Regression Analysis

The hypothesis is tested by using simple linear regression and multiple linear regression methods to examine the effect of independent variables on the dependent variable. Simple linear regression method is used to calculate the model with one independent variable, while the multiple linear regression method is to test the model with two or more independent variables. The hypothesis will be tested by using multiple linear regression models in the following equation:

$$\boldsymbol{US = a_0 + b_1 OS + b_2 PU + b_3 EU + b_4 IR + b_5 A + e}$$

Information :

US = *User Satisfaction*

a_0 = Constants

b_{1-4} = Regression Coefficient

OS = *Organizational Support*

PU = *Perceived Usefulness*

EU = *Ease of Use*

IR = *Information Reliability*

A = *Access*

e = error variable

After the regression is done on the equation, the t-test and F test are tested as follows:

t-test

A t-test is done to test the significance of individual independent variables on the dependent variable. The t-test is done by comparing the value of t count with the value t in the table.

H0 will be rejected if t counts ≥ t table, or -t counts ≤ t

H0 will be accepted if: -t table ≤ t counts ≤ t table*F test*

F test is conducted to test the significance of independent variables simultaneously on the dependent variable. Therefore, the F test also aims to determine whether the model can use as an appropriate estimation tool to describe the effect of independent variables on the dependent variable. The F test is done by calculating the probability or significance of the F value. If the probability or significance is <0.05, then an alternative hypothesis is supported.

4. Result and Discussion

4.1 Population and Research Sample

This study uses primary data obtained through survey methods by using questionnaires as the research instruments. Questionnaires are distributed to employees in each work unit in the Faculties of Universitas Gadjah Mada's

environment by using the Financial Management Information System (SIMKEU) as a respondent. The employee in this question is a Work Advance Holder (PUMK) which is divided into several parts as the Head of Subdivision. Finance, Treasurer, PUMK Staff, Verifier, and Financial Staff. Questionnaires were distributed as many as 100 pieces from 9 February 2015 to 18 February 2015. Based on 100 surveys that have been distributed, 78 questionnaires were returned to the researcher and a valid survey to be processed is 50 (50% of the total number of surveys), and it will be processed to the next step.

Respondent data consists of gender, work unit, position, length of office, duration of using SIMKEU and frequency of use of SIMKEU. The majority of respondents served as PUMK who had been appointed for 0-5 years and had used SIMKEU for 2 to <3 years with a frequency of more than 6 times a week (Table 2.).

Table 2.
Description of Respondents

No	**Characteristics**	**Information**	**Amount**	**Percentage**
1	Gender	Male	26	52%
		Female	24	48%
2	Position	Head of Subdivision. Finance division	1	2%
		Treasurer	7	14%
		PUMK	28	56%
		Verifier	6	12%
		Financial Staff	8	16%
3	Length of Occupation	0 - ≤ 5 years	36	72%
		5 - ≤ 10 years	7	14%
		> 10 years	7	14%
4	Length of using the	< 1 years	1	2%

No	Characteristics	Information	Amount	Percentage
	SIMKEU	1 year to < 2 years	17	34%
		2 years to < 3 years	23	46%
		3 years or more	9	18%
5	Frequency of Using SIMKEU	Once a month	1	2%
		Once in a week	1	2%
		2 - 3 times in a week	8	16%
		4-6 times in a week	18	36%
		More than 6 times in a week	22	44%

4.2 Validity Test and Reliability Test

Validity Test

Validity test used in this study uses the Bivariate Pearson Correlation method. This method is done by correlating each item's score with the total score, which is the sum of the total items. Question items that significantly correlated with the total score showed that the items could provide support in revealing what is wanted to be revealed. In this Pearson bivariate correlation, the dimensions used for each construct must have a significance level of the construct that is more than 0.05. These significant values will prove that these dimensions are a unit of measurement that measures the same construct and able to predict the constructs that should be predicted (Tables 3 through Table 8).

Tabel 3.

Bivariate Pearson Correlation Organizational Support (Dukungan Organisasi)

	OS1	OS2	OS3	OS4	OS5	OS
OS Pearson Correlation	.737**	.631**	.730**	.641**	.785**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.

Perceived Usefulness of Bivariate Pearson Correlation

	PU1	**PU2**	**PU3**	**PU4**	**PU**
PU Pearson Correlation	.859**	.835**	.906**	.914**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 5.

Ease of Use of Bivariate Pearson Correlation

	EU1	**EU2**	**EU3**	**EU4**	**EU5**	**EU**
EU Pearson Correlation	.819**	.893**	.810**	.771**	.823**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Table 6.

Information Reliability of Bivariate Pearson Correlation

	IR1	**IR2**	**IR3**	**IR4**	**IR5**	**IR**
IR Pearson Correlation	.830**	.888**	.897**	.801**	.873**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Table 7.

Access of Bivariate Pearson Correlation

	A1	**A2**	**A3**	**A**
A Pearson Correlation	.855**	.760**	.881**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Appendix 8.

User Satisfaction of Bivariate Pearson Correlation

	US1	**US2**	**US3**	**US4**	**US5**	**US**
US Pearson Correlation	.742**	.450**	.724**	.740**	.853**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Reliability Test

The reliability test in this research is using Cronbach's Alpha. Variables will be said to be reliable if the Cronbach Alpha value is greater or equal to 0.7. Reliability test results are summarized in the Test Reliability table (Table 9). Based on the Reliability Test table, it can be seen that the six variables in this research have a Cronbach's Alpha value greater than 0.7. Thus, it can be concluded that the six variables in this study are reliable that all question items are reliable and able to be included in hypothesis testing.

Table 9.
Reliability Test

Variable	***Cronbach's Alpha***
Organizational Support	0,735
Perceived Usefulness	0,882
Ease of Use	0,877
Information Reliability	0,909
Access	0,777
User Satisfaction	0,729

4.3 Classic Assumption Test

The classic assumption test in this research uses multicollinearity test and autocorrelation test.

Multicollinearity Test

Multicollinearity test is conducted to test whether there is a correlation between independent variables in multiple regression models. A good regression model should not correlate independent variables. Ghozali (2009) explains that two variables are said to correlate significantly if they have a correlation coefficient equal to 1. Apart from the correlation coefficient, the presence or absence of multicollinearity can also be seen from the values of Tolerance and Variance Inflation Factor (VIF). Multicollinearity occurs when the tolerance value is smaller or equal to 0.1, or the VIF value is greater or equal to 10.

In Coefficient Correlation (Table 10) shows correlation coefficients between independent variables in the study. From these coefficients, it can be seen that there is no significant correlation between independent variables. The conclusion is that there is no multicollinearity in this research. In the Table of Multicollinearity Tests of Tolerance and VIF Values (Table 11), it can be seen that no independent variable has a tolerance of less than 0.1 and the VIF value, which in total does not have more than 10. Thus, it can be concluded that there is no multicollinearity in this research model.

Table 10 .

Coefficient Correlation

Model		**A**	**OS**	**EU**	**IR**	**PU**
Correlations	A	1.000	-.121	-.351	-.316	-.216
	OS	-.121	1.000	.108	-.090	-.271
	EU	-.351	.108	1.000	-.138	-.349
	IR	-.316	-.090	-.138	1.000	-.322
	PU	-.216	-.271	-.349	-.322	1.000
Covariances	A	.034	-.002	-.007	-.005	-.005
	OS	-.002	.006	.001	.000	-.003
	EU	-.007	.001	.012	-.001	-.005
	IR	-.005	.000	-.001	.008	-.004
	PU	-.005	-.003	-.005	-.004	.015

Table 11.

Table of Tolerance and VIF Multicollinearity Tests

Model	***Collinearity Statistic***	
	Tolerance	***VIF***
Organization Support (OS)	.712	1.405

Perceived Usefulness (PU)	.320	3.126
Ease of Use (EU)	.394	2.540
Information Reliability (IR)	.387	2.586
Access (A)	.349	2.869

4.4 Autocorrelation Test

Autocorrelation test is done to test whether there is a correlation between errors in t period with errors in t-1 period (before) in the regression model. There is a way to test the autocorrelation is using the *Durbin Watson test* (DW *test*). Based on the analysis result of the Durbin Watson test table (table 12), the calculated DW value is 1.764. Autocorrelation can occur if the DW value is smaller than the table value (du) and is higher than k - dl where k is the number of independent variables. *du* variable table with five independent variables and a sample size of 50 5% significance is 1.7214, and the value of *dl* is 1,3779. Thus, due to the calculated DW value is 1.764 and higher than the du value of 1.7214 and smaller than the k-dl value of 3.6221, it can be concluded that there is no autocorrelation in this research model.

Table 12.

Durbin Watson Test

Durbin-Watson
1.764

4.3 Hypothesis Test

There are five hypotheses where H_1, H_2, H_3, H_4, dan H_5 are formulated in one equation. The writer uses a t-test, F test, and multiple linear regression analysis as the hypothesis test. Based on the F test obtained F value of 17.125 with a probability of 0.000 which means significant or acceptable. A value of 0,000 is less than 0.05 so that the regression model can be used as an estimation of the factors that influence the satisfaction of SIMKEU users.

Based on regression analysis (Table 13), multiple linear regression equations can be formulated using the beta coefficients of the Regression Analysis table that describe the relationship and the effects of the independent Organizational Support variables, *Perceived Usefulness*, *Ease of Use*, *Information Reliability* as well as *Access* toward the dependent variable of the variable dependent *User Satisfaction* as follows:

$$\boldsymbol{US = 8{,}256 + (-0{,}94)\ OS + 0{,}355\ PU + (-0{,}026)\ EU + 0{,}004\ IR + 0{,}634\ A + e}$$

The multiple linear regression model has an R-value of 0.813, which means that the degree of closeness between the dependent and independent variables is 81.3%. Adjusted R square value of 0.622 indicates that the independent variables in the model can explain 62.2% changes in the dependent variable, while other actors outside this research model influence the rest.

Table 13.

F Test

Model	***F***	***Sig***
Regression	17.125	.000

Source : SPSS Processing Data 16 (2015)

Table 14.

Regression Analysis

Model	***Unstandardized Coefficients***		***t***	***Sig.***
	B	***Std. Error***		
(Constant)	8.256	1.555	5.309	.000
OS	-.094	.079	-1.192	.240
PU	.355	.124	2.864	.006
EU	-.026	.110	-.237	.814
IR	.004	.088	.047	.963
A	.634	.184	3.454	.001

Table 15.

Determination Coefficient Test Results

Model	***R***	***R Square***	***Adjusted R Square***
1	.813[a]	.661	.622

Organizational Support

The value of t obtained from the regression results for the variable Organizational Support (OS) is -1.192 with a probability of 0.240. For the hypothesis to be accepted, the value of t arithmetic must be greater or equal to t table (2.0154), and the probability must be smaller than 0.05. In this case, the value of t counts 1.192 (minus sign is ignored) is lower than the value of t table 2.0154, and the probability 0.240 is higher than 0.05. Thus, Ho was accepted, and Ha refused. In other words, Organizational Support variables are not statistically significant affecting the satisfaction of SIMKEU users.

Perceived Usefulness

The t value obtained from the regression results for the Perceived Usefulness (PU) variable is 2.864 with a probability of 0.006. Furthermore, the value of t arithmetic must be greater or equal to t table (2.0154), and the probability must be smaller than 0.05. In this case, the t count value of 2.864 is higher than the t table value of 2.0154 and the probability of 0.006 is lower than 0.05. Thus, Ho is rejected, and Ha is accepted. In other words, the Perceived Usefulness variable is statistically significant affecting users' satisfaction of SIMKEU.

Ease of Use

The t value obtained from the regression results for the Ease of Use (EU) variable is -0.237 with a probability of 0.814. For the hypothesis to be accepted, the value of t arithmetic must be greater or equal to t table (2.0154), and the probability must be smaller than 0.05. In this case, the t count value is 0.237 (the minus sign is ignored)

lower than the t table value of 2.0154 and the probability of 0.814 is higher than 0.05. Thus, Ho was accepted, and Ha refused. In other words, the Ease of Use variable is not statistically significant affecting users' satisfaction of SIMKEU.

Information Reliability

The t value obtained from the regression results for the Information Reliability (IR) variable is 0.047 with a probability of 0.963. For the hypothesis to be accepted, the value of t arithmetic must be greater or equal to t table (2.0154), and the probability must be smaller than 0.05. In this case, the t value of 0.047 is lower than the value of t table 2.0154, and the probability of 0.963 is higher than 0.05. Thus, Ho was accepted, and Ha refused. In other words, the Information Reliability variable is not statistically significant affecting user satisfaction of SIMKEU.

Access

The value of t obtained from the regression results for the Access variable (A) is 3.454 with a probability of 0.001. For the hypothesis to be accepted, the value of t arithmetic must be greater or equal to t table (2.0154), and the probability must be smaller than 0.05. In this case, the value of t count 3.454 is higher than the value of t table 2.0154, and the probability of 0.001 is lower than 0.05. Thus Ho is rejected, and Ha is accepted. In other words, Access variables are statistically significant affecting user satisfaction of SIMKEU.

4.4 Research Findings Discussion

Based on the results of the research by using multiple linear regression method that has been discussed above, there are some findings that the writer found on this research. Further explanation regarding the findings result is not only limited to the hypothesis test but also divided into several points. Based on five independent variables that have been tested, there are only two variables that have a statistical effect on user satisfaction of SIMKEU; those are Perceived Usefulness and Access. While the Organizational Support, Ease of Use, and Information Reliability variables

do not have a statistical effect on SIMKEU users. This is different from the research conducted by Phelps and Mok (1999) where the tested variables have a full impact on user satisfaction.

Organizational Support does not affect User Satisfaction. This can occur because of the possibility of employees of SIMKEU users who have very high expectations for improving the performance of SIMKEU by UGM. However, it is not in line with expectations. According to the SIMKEU IT Developer (2015), the central party has tried its best in assisting parties who have difficulty in using the SIMKEU application. The central government has offered various kinds of support; however, it is still not fully utilized by the employees who are at UGM Faculties.

Perceived Usefulness affects User Satisfaction because the employees of SIMKEU users believe that SIMKEU will provide significant benefits in financial management. Thus, the more benefits SIMKEU provides, the higher the level of satisfaction of the user. According to the SIMKEU IT Developer (2015), the implementation of SIMKEU aims to help its users to be able to manage funds regularly with better supervision.

Ease of Use does not affect User Satisfaction. This can occur because of the possibility that the employees of SIMKEU users find it difficult to understand and use the SIMKEU application. According to the SIMKEU IT Developer (2015), the difficulty in using SIMKEU faced by employees was due to a policy change by the center that employees had to adjust themselves to the financial management process by using a new system which is very different from the previous financial management system.

Information Reliability does not affect User Satisfaction. This can occur because of the possibility of difficulties in understanding and using the SIMKEU application for employees so that the information generated by SIMKEU does not always match what is expected. According to the SIMKEU IT Developer (2015), one of the purposes of SIMKEU implementation is to improve supervision in financial management, unlike before SIMKEU was implemented, the financial management process was carried out manually. With more stringent supervision since the

implementation of SIMKEU, financial management is controlled by the Faculty so that financial information becomes general. However, as for employees of SIMKEU users, who have not understood the application correctly, the information available in the system cannot be utilized optimally.

Access affects User Satisfaction because employees feel that the SIMKEU application has provided easy access to the needs of employees. Thus, the faster and responsive access provided by the SIMKEU application, the higher the level of user satisfaction. According to the SIMKEU IT Developer (2015), Bandwidth prepared for the use of the SIMKEU application has been improved as much as possible so that it will provide convenience for its users to access the SIMKEU application, especially for those who access it in UGM.

5. Conclusions, Implications, and Limitations of the Research

5.1 Conclusions and Research Implications

This research is conducted to examine the effect of *Organizational Support*, *Perceived Usefulness*, *Ease of Use*, *Information Reliability* as well as the *Access* towards the *User Satisfaction* of the Financial Management Information System in faculties of Universitas Gadjah Mada.

A hypothesis test is done by using multiple linear regression to explain the relationship between the independent variables to the dependent variable and the extent to which the independent variables explain the dependent variable. Hypothesis test shows that there is a statistically significant influence on Perceived Usefulness and Access towards User Satisfaction applications of the SIMKEU application. This shows the factors that influence employee user satisfaction in using the SIMKEU application is believed that SIMKEU will provide benefits in financial management (Perceived Usefulness) and the ease of access provided by the SIMKEU application (Access).

Although the descriptive analysis of Organizational Support, Ease of Use and Information Reliability shows good results, it turns out that it has not been able to satisfy SIMKEU users, even though respondents understand how to use the SIMKEU

application, understand that the information they need is also available in SIMKEU, and also get the support from UGM. This happens because the possibility of SIMKEU users still not familiar with the system that users find it difficult to find the information they need. Also, this can also occur because of the possibility that SIMKEU users have high expectations toward UGM regarding the performance of SIMKEU. However, there is sitll lack of support given by UGM.

Contrary to similar research that has been done for employees in the Central Office of Gadjah Mada University. The research shows the factors that influence User Satisfaction are Ease of Use and Information Reliability. Based on this information, it can be concluded that as the developer of SIMKEU and the first user in Gadjah Mada University, employees at the Head Office of Gadjah Mada University feel the ease in using SIMKEU and have high expectation in the system. Contrary to PUMK in every faculty that is still unfamiliar in using the SIMKEU in its daily work.

The results of this research have implications for the theory and practice of user satisfaction towards SIMKEU. In the context of this research, the perception of benefits and access is an essential factor that influences the satisfaction of SIMKEU users. The results of this study support the theory of Martinko et al. (1996) the more one has to rely on new technology to carry out the tasks that are needed, the more prominent is the belief about the usefulness of the technology. In addition, the results of this research also support the theory of Camilius and Lederer (1985) which argues that doing research on the effectiveness level of end-user computing (EUC) which is then measured by user satisfaction, has shown that satisfaction will increase when the user has a level ability to access and availability in computerized information systems. With the result that the benefits for UGM are to increase user satisfaction, especially in the perception of benefits and access factors, also to consider and improve other factors such as organizational support, perceived benefits, and information reliability.

5.2 Limitation of the Research

The limitation that exists in this research is complex, and it has different bureaucratic processes in each Faculty, and it hampered the questionnaires distribution

process. Also, the measurement of all variables in this study is subjective, which is still based on individual perceptions and make it possible to cause problems if the respondent's perception is different from the actual situation. Besides, this research still assumes the UGM context when it was still a BLU. The writer hopes this research can develop into a larger scale in the future because this research is still carried out in Universitas Gadjah Mada environment due to the limitations of the writer on the respondents' data collection process.

5.3 *Suggestion*

Based on the results of the analysis, conclusions, and limitations of this study, recommendations for further research are expected to add other variables that can affect user satisfaction. This is related to the many other factors that may affect the satisfaction of SIMKEU application users. Also, further research can be carried out by expanding the scope of research not only within the Faculties of UGM but also by employees of SIMKEU application users at the Study Center and other Work Units at UGM.

Suggestions that can be given to UGM for further improvement of the user satisfaction of SIMKEU application, especially in the Faculty of UGM, are by focusing on organizational support factors, ease of use and reliability of information. Based on the results of the hypothesis test, this needs to be the particular concern because the employees in the Faculty of UGM feel more concerned with the perception of benefits and access. Moreover, as for the benefit of developing SIMKEU facilities, UGM should provide training on the use of SIMKEU applications, although according to Irvan (2015), he explains that the Rector has facilitated the system, however, the training facilities have not been appropriately used by SIMKEU users.

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